# IN THE HIGH COURT OF SINDH AT KARACHI

(Extraordinary Constitutional Jurisdiction)

Const. Petition No. D - 3539 of 2017

Date	Order with signature of Judge

#### Present:

Mr. Justice Aqeel Ahmed Abbasi Mr. Justice Arshad Hussain Khan.

### Priority.

- 1. For hearing of Misc. No.9096/2019
- 2. For orders on Misc. No.16293/2017
- 3. For orders on Misc. No. 16294/2017
- 4. For hearing of Main Case.

## 01.04.2019:

Mrs. Rehmat-un-Nisa, advocate for the petitioner

Mr. Ashraf Ali Butt, advocate for the respondent.

#### ORDER

- 1. Both the learned counsel submit that the controversy agitated through instant petition, relating to the authority of the respondent/Cantonment Board Faisal to impose the Shop Board Fee/Tax in the absence of any valid Notification issued by the Federal Government, is illegal and without lawful authority, has already decided by a Divisional Bench of this Court vide order dated 04.12.2014 in the case of M/s. Pakistan State Oil Co. Ltd v. Cantonment Board Faisal and others [C.P.No.D-126 of 2012] and several other petitions, as well as the order dated 13.05.2013 of the Hon'ble Supreme Court in the case of the Cantonment Board Clifton v. Excise Pakistan Ltd. & another [Civil Petition No. 76-K of 2012], in favour of the petitioner, therefore, request that instant petition may also be disposed of in the similar terms.
- 2. We have heard the learned counsel for the parties, perused the record with their assistance and also gone through the orders

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passed by this Court as well as Hon'ble Supreme Court as referred to hereinabove. It will be advantageous to reproduce the relevant findings as contained in the order passed by the Hon'ble Supreme Court, as referred to hereinabove, which reads as follows:

"After arguing the case at some length, both the learned counsel have jointly stated that Shop Board Fee in fact is a tax and respondents will pay the same according to the notification duly issued in compliance of Sections 60, 61 and 62 of the Cantonments Act, 1924".

Accordingly, by consent, instant petition stands disposed of in the above terms alongwith listed applications.

JUDGE

JUDGE

Nadeem.